

No. 6 - May 14, 1985
Board of Review
July and December

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building
Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

WARD G. DEXEL
LEROY J. NELSON
ROBERT O. VANDERMARK

TO: Assessing Officers

FROM: State Tax Commission

Attached is a copy of Public Act 14 of 1985, effective May 3, 1985.

This Act amends Section 53b of the General Property Tax Act, being Section 211.53b of the Michigan Compiled Laws.

The amendment makes provision for a board of review meeting on the Tuesday following the third Monday in July to correct assessments or rates of taxation resulting from clerical errors or mutual mistake of facts.

The Act appears to provide that a July Board of Review meeting may be held only in those assessment jurisdictions in which there is a summer tax levy.

The December Board of Review meeting is, of course, also retained.

We have made a partial distribution of this bulletin containing incorrect information. If you received the original please replace with this bulletin.

PUBLIC ACT OF 1985

Effective May 3, 1985

**STATE OF MICHIGAN
83RD LEGISLATURE
REGULAR SESSION OF 1985**

Introduced by Senators H. Cropsey, McCollough, Barcia, A. Cropsey, Kelly, K. Holmes, Arthurhultz, Mack, Shinkle, Smith, Posthumus, Fredricks, DeSana and O'Brien

ENROLLED SENATE BILL No. 54

AN ACT to amend section 53b of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended by Act No. 539 of the Public Acts of 1982, being section 211.53b of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 53b of Act No. 206 of the Public Acts of 1893, as amended by Act No. 539 of the Public Acts of 1982, being section 211.53b of the Michigan Compiled Laws, is amended to read as follows:

Sec. 53b. When there has been a clerical error or a mutual mistake of fact relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes, the error or mutual mistake shall be verified by the local assessing officer, and approved by the board of review at a meeting held only for that purpose on Tuesday following the second Monday in December, and for summer property taxes, on Tuesday following the third Monday in July. If approved, the board of review shall file an affidavit within 30 days relative to the errors or mutual mistake with the proper officials who are involved with the assessment figures, rate of taxation, or mathematical computation and all official records relative thereto shall be corrected. Where the error or mutual mistake results in an overpayment or underpayment, the rebate shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A correction under this section may be made in the year in which the error was made or in the following year only. Action pursuant to this section may be initiated by the taxpayer or the assessing officer.

This act is ordered to take immediate effect.

Willie C. Londer

Secretary of the Senate.

Daniel H. Evans

Clerk of the House of Representatives.

Approved

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Governor.